

**Board of Abatement Hearing  
February 22, 2016**

The Board of Abatement met at the Calais Town Office on February 22, 2016. Present: Donna Fitch, Treasurer; John Brabant, Scott Bassage, Rose Pelchuck, Denise Wheeler, Selectboard; Jan Ohlsson, John McCullough, Listers; Judy Copa, Dillon Burns, Dan Singleton, Justices of the Peace; Nedene Martin, Delinquent Tax Collector. Chair Denise Wheeler swore in the attendees.

**Parcel #440859 Lisa Falco**

Nedene Martin, Delinquent Tax Collector, represented Lisa Falco. Ms. Falco had delinquent taxes due to a nonsufficient fund check. She provided an email from her bank (People's) stating the check was incorrectly processed and there were sufficient funds in Ms. Falco's bank account at the time the check was received for processing. Ms. Falco has since provided another check and taxes are paid in full. Nedene reported she had checked with VLCT and there is no provision to remove a person from the delinquent tax list, therefore, she is asking for an abatement of penalty and interest under "manifest error" 24 VSA § 1535(a)(5). Scott Bassage made a motion to abate interest and penalty under this provision. The motion was seconded and unanimously approved.

**Parcel #WL0409 David and Michelle Bedson**

Requested abatement of \$242 interest and penalty. David Bedson stated in writing that he had paid his taxes online and when balancing his checkbook realized the check had not been "cashd," i.e., the processing of the check was incomplete and the Town of Calais never received the payment. Donna Fitch said she had written to Mr. Bedson asking him to fill out the formal Abatement Hearing Request form indicating under which statute he was requesting abatement. He did not respond. John Brabant made a motion to deny the request as it did not meet any of the statutory abatement criteria. Scott seconded the motion and it was approved unanimously.

**Parcel #141763 James Corson**

Requesting abatement of taxes based on mistake on the part of the listers 24 VSA § 1535(a)(b). Lister Jan Ohlsson explained that Bronwen Corson had called in December 2015 questioning the assessment of her husband's property. The house was listed as 95% complete, and Ms. Corson said it is 70% complete. Jan put the property on the listers' reinspection list for the spring. Ms. Corson thought the reinspection would happen immediately. When Ms. Corson called again in January 2016, it was beyond the deadline for a change in assessment due to "errors and omission." The listers changed the assessed value of the house to reflect 70% completion, reducing the value from \$126,500 to \$104,300. Ms. Corson was informed that in order to receive a reduction in taxes, she would have to go before the Board of Abatement. After discussion, it was agreed that the listers would reinspect immediately and the request would be tabled until an accurate assessment of the house had been completed.

A motion was made, seconded and approved to continue the Corson abatement hearing to a future date.

Respectfully submitted,

Donna Fitch, Clerk, Board of Abatement